FILED U.S. DISTRICT COURT

IN THE UNITED STATES DISTRICT COURT, DISTRICT OF UTAH

CENTRAL DIVISION 2008 MAR 26 P 2: 20

DISTRICT OF UTAH

UNITED STATES OF AMERICA,

Civil Nos. 2:07 CV SEEPUCY CLERK

Petitioner.

ORDER ADOPTING REPORT AND RECOMMENDATION

VS.

Honorable Tena Campbell

JIMMY D. RODEBACK, JR's CUSTOM MUFFLER & BRAKE

Magistrate Judge Brooke Wells

Respondent.

On October 29, 2007, the United States filed its "Petition to Enforce Internal Revenue Summons," wherein it requested that this Court compel Respondent to comply with the Internal Revenue Service's ("IRS") April 10, 2007 Summons ("the Summons"). On October 30, 2007, this Court issued an "Order to Show Cause" requiring Respondent to appear before Magistrate Judge Wells on December 11, 2007 to show cause why he should not be compelled to comply with the Summons. Respondent did not appear, and a bench warrant was issued. However, after learning of the bench warrant, Respondent contacted the Court and rescheduled the hearing on the Order to Show Cause for January 16, 2008, and the bench warrant was, therefore, withdrawn. At the January 16, 2008 hearing, the United States met its burden of proof to enforce the Summons, and Mr. Rodeback agreed to comply with the Summons within 30 days from the time that this Court adopts the Report and Recommendation. Neither party objected to the Report and Recommendation. Consequently, after reviewing this matter *de novo*, this Court adopts the Report and Recommendation and ORDERS Respondent to comply with the Summons within 30 days from the date of this Order.

DATED OF MARCH 2008:

TENA CAMPBELL, Chief Judge

United States District Court